

Exhibit A1

Declaration of Jeffrey R. Manning, Sr.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
WINC, INC., <i>et al.</i> , ¹	:	Case No. 22-11238 (LSS)
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	
	:	

**DECLARATION OF JEFFREY R. MANNING, SR. IN SUPPORT OF SECOND
INTERIM FEE APPLICATION² OF COHNREZNICK LLP AS FINANCIAL ADVISORS
AND COHNREZNICK CAPITAL MARKETS SECURITIES, LLC AS INVESTMENT
BANKER TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
INTERIM ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR SERVICES RENDERED DURING THE PERIOD
FROM MARCH 1, 2023 THROUGH AND INCLUDING MAY 31, 2023**

I, Jeffrey R. Manning, CTP declare the following under penalty of perjury:

1. I am a Managing Director of CohnReznick Capital Markets Securities, LLC (“CRC”) and am duly authorized to make this declaration (the “Declaration”). The facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

2. I have read the *Second Interim Fee Application CohnReznick LLP, as financial advisors and CohnReznick Capital Markets Securities, LLC as investment banker to the Official Committee of Unsecured Creditors, for Interim allowance of Compensation and Reimbursement of Expenses for Services Rendered During the Period from March 1, 2023 Through May 31, 2023*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtors’ federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors’ mailing address for purposes of the chapter 11 cases is 1751 Berkeley Street, Studio 3, Santa Monica, CA 90404.

² CohnReznick LLP (“CohnReznick”) and CohnReznick Capital Market Securities, LLC (“CRC”) (collectively, “CohnReznick”) files this Second Interim Fee Application in compliance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, Docket No. 126.

(the “Second Interim Fee Application”)³ filed contemporaneously herewith. To the best of my knowledge, information and belief, the statements contained in the Application are true and correct.

3. In addition, I have reviewed the *Local Rules of Bankruptcy Procedure for the District of Delaware* (the “Local Rules”), and believe this Second Interim Fee Application complies with Rule 2016-2 of the Local Rules and with the *Guidelines for Reviewing Applications for Compensation Filed Under 11 U.S.C. § 330*, effective May 17, 1996 (the “Guidelines”).

Pursuant to 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on July 13, 2023, in Baltimore, Maryland.



By: _____
Jeffrey R. Manning

³ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application and/or the Initial Declaration.